IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE THIRD DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION No.13469 of 2004

Between:

M/s Parameswar Tarpaulin Industries,

Samalkot, East Godavari District,
rep. by its Proprietrix, P. Nagamani. **..... PETITIONER**

AND

1.The Commercial Tax Officer,

Peddapuram, East Godavari District.
2.The Appellate Deputy Commissioner (CT),

Visakhapatnam.
3.The Additional Commissioner (CT) Legal,

Andhra Pradesh, Nampally, Hyderabad. **.....RESPONDENTS**

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Certiorari or any other appropriate writ or order or direction quashing the order of the 3rd Respondent in CCT's Ref. LV (3)/817/2004 dated 24-6-2004 as illegal, arbitrary and consequently restrain the 1st Respondent from collecting the disputed tax of Rs. 1,27,287/- for the assessment year 2001-02 pending disposal of the appeal before the 2nd respondent.

Counsel for the Petitioner: MR.S.DWARAKANATH

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court made the following :

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ORDER: (PER Sri Bilal Nazki, J)

Heard learned Counsel for the parties. With their consent, the Writ Petition is being disposed of at this stage.

The controversy is that pending an appeal, application for stay was dismissed by the competent authority. We have gone through the record. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of half of the liability. Therefore, we set aside the order of the authority and direct that half of the disputed tax liability shall be paid by the petitioner within a period of four weeks. For four weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within four weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

(BILAL NAZKI, J)

3rd August, 2004

(S.ANANDA REDDY, J)

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To:

1.The Commercial Tax Officer,

Peddapuram, East Godavari District.
2.The Appellate Deputy Commissioner (CT),

Visakhapatnam.
3.The Additional Commissioner (CT) Legal,

Andhra Pradesh, Nampally, Hyderabad.

4.Two CCs to the G.P. for Commercial Taxes,

High Court Buildings, High Court of A.P.,

Hyderabad (O.U.T.)

5.Two CD copies.